



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLAIR MUNICIPAL WATER UTILITY

Principal Office: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLAIR MUNICIPAL WATER UTILITY

Utility Address: 122 SOUTH URBERG AVENUE
BLAIR, WI 54616

When was utility organized? 12/31/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS HELEN MALTHALER

Title: CITY DEPUTY CLERK-TREASURER

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (608) 989 - 2517

Fax Number: (608) 989 - 2076

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: BRANDI M SUDA, CPA

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2411 N HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 25

Fax Number: (715) 836 - 7877

E-mail Address: bsuda@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR DEAN DALE

Title:

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (715) 989 - 2517

Fax Number: (715) 989 - 2076

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2411 N HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/5/2003

Period covered by most recent audit: 1/1/02 -12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR DUANE LOKEN

Title: SUPERINTENDENT

Office Address:

122 SOUTH URBERG AVENUE
BLAIR, WI 54616

Telephone: (715) 989 - 2517

Fax Number: (715) 989 - 2076

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR TODD BEATY
- MR DEAN DALE
- MR PAUL SYVERSON

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	214,294	185,820	1
Operating Expenses:			
Operation and Maintenance Expense (401)	111,493	129,847	2
Depreciation Expense (403)	33,998	29,969	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,523	39,763	5
Total Operating Expenses	185,014	199,579	
Net Operating Income	29,280	(13,759)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,280	(13,759)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,615	11,945	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,615	11,945	
Total Income	40,895	(1,814)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	40,895	(1,814)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,643	19,830	13
Amortization of Debt Discount and Expense (428)	3,879	3,879	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,522	23,709	
Net Income	19,373	(25,523)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	405,641	368,474	19
Balance Transferred from Income (433)	19,373	(25,523)	20
Miscellaneous Credits to Surplus (434)	0	62,690	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	15,115	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	409,899	405,641	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	11,615	4
Total (Acct. 419):	11,615	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	15,115	10
Total (Acct. 436)--Debit:	15,115	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	214,294	0	0	0	214,294	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	214,294	0	0	0	214,294	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,675,115	1,462,545	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	397,180	379,118	2
Net Utility Plant	1,277,935	1,083,427	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,395	4,790	6
Special Funds (125)	192,600	189,107	7
Total Other Property and Investments	194,995	193,897	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	125,938	149,870	8
Temporary Cash Investments (132)	3,175	3,127	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,509	30,167	11
Other Accounts Receivable (143)	3,366	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	68,471	71,362	14
Materials and Supplies (150)	4,760	3,659	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	244,219	258,185	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,270	27,149	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,270	27,149	
Total Assets and Other Debits	1,740,419	1,562,658	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	33,508	33,265	21
Appropriated Earned Surplus (215)	141,299	126,184	22
Unappropriated Earned Surplus (216)	409,899	405,641	23
Total Proprietary Capital	584,706	565,090	
LONG-TERM DEBT			
Bonds (221)	310,000	350,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	310,000	350,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,396	3,528	28
Payables to Municipality (233)	191,133	111,696	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,301	1,451	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	196,830	116,675	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,395	4,790	36
Total Deferred Credits	2,395	4,790	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	646,488	526,103	38
Total Liabilities and Other Credits	1,740,419	1,562,658	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,669,515	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	5,600				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,675,115	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	397,180	0	0	0	9
Total Accumulated Provision	397,180	0	0	0	
Net Utility Plant	1,277,935	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	379,118				379,118	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,998				33,998	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	661				661	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	200,000				200,000	10
Other credits (specify):						11
					0	12
Total credits	234,659	0	0	0	234,659	13
Debits during year						14
Book cost of plant retired	201,597				201,597	15
Cost of removal	15,000				15,000	16
Other debits (specify):						17
					0	18
Total debits	216,597	0	0	0	216,597	19
Balance End of Year	397,180	0	0	0	397,180	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.25%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,760	3,659
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,760	3,659

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 Debt Deferred Amount	1,721	428	10,326	1
1994 Debt Discount	558	428	3,344	2
1994 Debt Issuance Cost	1,600	428	9,600	3
Total			23,270	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	33,265	1
Changes during year (explain):		
SERVICES INSTALLED PAID FOR BY TIF #3	243	2
Balance end of year	<u><u>33,508</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE REFUNDING BONDS	03/01/1994	01/01/2008	4.00%	310,000	1
Total Bonds (Account 221):				310,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	39,523	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>39,523</u>	
Taxes paid during year:		
County, state and local taxes	37,258	6
Social Security taxes	2,090	7
PSC Remainder Assessment	175	8
Other (explain):		
NONE		9
Total payments and other debits	<u>39,523</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 BONDS	1,451	17,643	17,793	1,301	1
Subtotal	1,451	17,643	17,793	1,301	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,451	17,643	17,793	1,301	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	526,103	0	0	0	0	526,103	1
Add credits during year:							
For Services	25,993					25,993	2
For Mains	69,614					69,614	3
Other (specify):							
FOR HYDRANTS	24,778					24,778	4
NONE						0	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	646,488	0	0	0	0	646,488	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	117,990					117,990	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLES	2,395	2
Total (Acct. 124):	2,395	
Special Funds (125):		
BOND RESERVE FUND	149,972	3
DEPRECIATION RESERVE FUND	21,852	4
BOND REDEMPTION FUND	20,776	5
Total (Acct. 125):	192,600	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,509	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	38,509	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,366	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	3,366	
Receivables from Municipality (145):		
ADVANCE TO SEWER UTILITY	66,199	14
DUE FROM TIF #3	2,272	15
Total (Acct. 145):	68,471	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
ADVANCE FROM GENERAL FUND	81,613	19
DUE FROM GENERAL FUND-OPERATING COSTS & MAIN REPLACEMENT COSTS	109,520	20
Total (Acct. 233):		191,133
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	2,395	21
Total (Acct. 253):		2,395

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,566,030	0	0	0	1,566,030	1
Materials and Supplies	4,209	0	0	0	4,209	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	388,149	0	0	0	388,149	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	586,295	0	0	0	586,295	6
Other (specify):						
NONE					0	7
Average Net Rate Base	595,795	0	0	0	595,795	
Net Operating Income	29,280	0	0	0	29,280	8
Net Operating Income as a percent of Average Net Rate Base						
	4.91%	N/A	N/A	N/A	4.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	33,386	1
Appropriated Earned Surplus	133,741	2
Unappropriated Earned Surplus	407,770	3
Other (Specify):		4
Total Average Proprietary Capital	574,897	
Net Income		
Net Income	19,373	5
Percent Return on Proprietary Capital	3.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The utility received a rate increase effective July 1, 2002. The estimated increase in operating revenues is expected to be 15 to 20%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Blair
Blair, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Blair Municipal Water Utility, an enterprise fund of the City of Blair as of December 31, 2002, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 5, 2003

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	211,360	1
Total Sales of Water	211,360	
Other Operating Revenues		
Forfeited Discounts (470)	1,052	2
Other Water Revenues (474)	1,882	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,934	
Total Operating Revenues	214,294	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	82,276	5
General Operating Expenses (680-690)	29,217	6
Total Operation and Maintenance Expenses	111,493	
Other Operating Expenses		
Depreciation Expense (403)	33,998	7
Amortization Expense (404)		8
Taxes (408)	39,523	9
Total Other Operating Expenses	73,521	
Total Operating Expenses	185,014	
NET OPERATING INCOME	29,280	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	493	20,122	49,345	4
Commercial	70	7,377	12,578	5
Industrial	5	111,425	87,583	6
Total Metered Sales to General Customers (461)	568	138,924	149,506	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,152	8
Other Sales to Public Authorities (464)	13	1,485	3,702	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	582	140,409	211,360	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,152	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	58,152	
Forfeited Discounts (470):		
Customer late payment charges	1,052	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,052	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,747	7
Other (specify): RECONNECT FEES & REIMBURSEMENT FOR THE REPAIR OF DAMAGES	135	8
Total Other Water Revenues (474)	1,882	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,429	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,861	3
Chemicals (630)	29,540	4
Supplies and Expenses (640)	7,099	5
Repairs of Water Plant (650)	6,655	6
Transportation Expenses (660)	692	7
Total Plant Operation and Maintenance Expenses	82,276	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,070	8
Office Supplies and Expenses (681)	1,147	9
Outside Services Employed (682)	6,167	10
Insurance Expense (684)	4,407	11
Employees Pensions and Benefits (686)	10,831	12
Regulatory Commission Expenses (688)	2,378	13
Miscellaneous General Expenses (689)	217	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	29,217	
 Total Operation and Maintenance Expenses	 111,493	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		37,816	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		558	2
Net property tax equivalent		37,258	
Social Security		2,090	3
PSC Remainder Assessment		175	4
Other (specify): NONE			5
Total tax expense		<u>39,523</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211461				3
County tax rate	mills		6.625126				4
Local tax rate	mills		8.949011				5
School tax rate	mills		10.376737				6
Voc. school tax rate	mills		2.554716				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.717051				10
Less: state credit	mills		1.514752				11
Net tax rate	mills		27.202299				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.949011				14
Combined School Tax Rate	mills		12.931453				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.880464				17
Total Tax Rate	mills		28.717051				18
Ratio of Local and School Tax to Total	dec.		0.761933				19
Total tax net of state credit	mills		27.202299				20
Net Local and School Tax Rate	mills		20.726325				21
Utility Plant, Jan. 1	\$	1,462,546	1,462,546				22
Materials & Supplies	\$	3,659	3,659				23
Subtotal	\$	1,466,205	1,466,205				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,466,205	1,466,205				26
Assessment Ratio	dec.		0.927361				27
Assessed Value	\$	1,359,701	1,359,701				28
Net Local & School Rate	mills		20.726325				29
Tax Equiv. Computed for Current Year	\$	28,182	28,182				30
Tax Equivalent per 1994 PSC Report	\$	37,816					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,816					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,570		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,898		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	113,468	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	197,747		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	30,560		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	228,307	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	61		21
Structures and Improvements (331)	2,877		22
Water Treatment Equipment (332)	62,048		23
Total Water Treatment Plant	64,986	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,019		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,570	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,898	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	113,468	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			197,747	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			30,560	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	228,307	
WATER TREATMENT PLANT				
Land and Land Rights (330)			61	21
Structures and Improvements (331)			2,877	22
Water Treatment Equipment (332)			62,048	23
Total Water Treatment Plant	0	0	64,986	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,019	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	200,339	200,611	26
Transmission and Distribution Mains (343)	568,008	121,159	27
Fire Mains (344)	0		28
Services (345)	150,326	41,052	29
Meters (346)	58,044	1,355	30
Hydrants (348)	56,514	44,390	31
Other Transmission and Distribution Plant (349)	123		32
Total Transmission and Distribution Plant	1,048,373	408,567	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	4,006		37
Other General Equipment (379)	2,008		38
Other Tangible Property (390)	0		39
Total General Plant	7,411	0	
Total utility plant in service directly assignable	1,462,545	408,567	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,462,545	408,567	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	181,083		219,867 26
Transmission and Distribution Mains (343)	16,374		672,793 27
Fire Mains (344)			0 28
Services (345)	2,940		188,438 29
Meters (346)			59,399 30
Hydrants (348)	1,200		99,704 31
Other Transmission and Distribution Plant (349)			123 32
Total Transmission and Distribution Plant	201,597	0	1,255,343
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,397 36
Transportation Equipment (373)			4,006 37
Other General Equipment (379)			2,008 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,411
Total utility plant in service directly assignable	201,597	0	1,669,515
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	201,597	0	1,669,515

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,528	11,528	1
February			10,684	10,684	2
March			11,741	11,741	3
April			11,981	11,981	4
May			12,232	12,232	5
June			11,954	11,954	6
July			12,764	12,764	7
August			12,099	12,099	8
September			11,710	11,710	9
October			11,854	11,854	10
November			11,214	11,214	11
December			12,175	12,175	12
Total annual pumpage	0	0	141,936	141,936	
Less: Water sold				140,409	13
Volume pumped but not sold				1,527	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				275	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				275	19
Volume pumped but unaccounted for				1,252	20
Percent of water lost				1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				638	23
Date of maximum: 4/16/2002					24
Cause of maximum:					25
Filling Reservoir #2 after repairs					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				232	26
Date of minimum: 3/12/2002					27
Total KWH used for pumping for the year				236,709	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
642 PARK ROAD EAST	#5	72	42	151,000	Yes	1
972 SKUMLIEN ROAD	#6	96	16	155,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#5	#6	1
Location	WELL #5	WELL #6	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1978	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	540	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	10
Year Installed	1978	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ELLARD ROUTE	GRANDBERG HILL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R		3
Year constructed	2002	1965		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	172	192		6
Total capacity in gallons (actual)	400,000	150,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,160	0	2,729	0	3,431	1
M	D	6.000	32,173	0	0	0	32,173	2
P	D	6.000	2,120	0	0	0	2,120	3
M	D	8.000	4,844	2,729	0	0	7,573	4
P	D	8.000	86	0	0	0	86	5
P	D	10.000	7,515	0	0	0	7,515	6
Total Within Municipality			52,898	2,729	2,729	0	52,898	
Total Utility			52,898	2,729	2,729	0	52,898	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	422	0	38	0	384		1
L	0.750	26	0	0	0	26		2
M	1.000	46	50	11	0	85	20	3
M	1.500	5	0	0	0	5		4
M	2.000	9	0	0	0	9		5
P	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
Total Utility		512	50	49	0	513	20	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	558	12	0	0	570	31	1
0.750	3	0	0	0	3	0	2
1.000	11	0	0	0	11	0	3
1.500	5	0	0	0	5	2	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	2	6
4.000	2	0	0	0	2	2	7
Total:	590	12	0	0	602	37	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	480	66	1	7	0	16	570	1
0.750	3	0	0	0	0	0	3	2
1.000	2	4	0	1	0	4	11	3
1.500	0	0	0	2	0	3	5	4
2.000	0	5	1	0	0	1	7	5
3.000	0	0	1	3	0	0	4	6
4.000	0	0	2	0	0	0	2	7
Total:	485	75	5	13	0	24	602	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	66	14	8	3	75	2
Total Fire Hydrants	66	14	8	3	75	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	67
Number of distribution system valves end of year:	93
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant(650) decrease is due to repair of pumps in 2001 and was a nonrecurring expense.

Regulatory Commission Expense(688) decreased due to water rate case prepared in 2001 and completed in 2002.

Employees Pensions and Benefits(686) increase is due to an increase in premiums.

Water Utility Plant in Service (Page W-08)

Distribution Reservoirs and Standpipes(342) - Water tower was replaced in 2002.

Water Mains (Page W-15)

Main additions were partially financed through a Community Development Block Grant and the remaining cost was financed by the utility.

Water Services (Page W-16)

47 of the new services added were partially financed through a Community Development Block Grant and the remaining cost was financed by the utility. 2 of the services added at a cost of \$243 paid by the City of Blair. Only the cost of installing the curb stops; the extensions from the main were installed when the main was installed.

1 of the services added was at no cost to the city or landowner. No curb stop was installed, plumber connected to a distribution valve.

Hydrants and Distribution System Valves (Page W-18)

Adjustments - A physical count of hydrants was done in 2002 and adjusting hydrants to actual. The hydrant addition were partially financed by a CDBG grant.
